

Sales and Use Taxes

**TABLE 18—STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS,
1933-34 TO 2009-10—Continued
(Collections in thousands of dollars)**

Fiscal year	Collections ^a			Number of outstanding permits ^c
	Taxes	Fees ^b	Total	
1	2	3	4	5
1959-60	\$709,749	\$118	\$709,867	342,322
1958-59	631,409	115	631,525	333,998
1957-58	605,208	102	605,310	326,124
1956-57	599,789	102	599,892	320,486
1955-56 ^b	564,348	103	564,451	310,780
1954-55	492,879	108	492,987	305,537
1953-54	464,969	107	465,075	298,108
1952-53	460,196	98	460,293	289,620
1951-52	417,326	95	417,421	285,659
1950-51	398,261	101	398,362	285,598
1949-50	326,285 ^d	117	326,402	279,784
1948-49	290,707	117	290,825	277,855
1947-48	277,288	129	277,417	270,231
1946-47	242,207	132	242,339	251,918
1945-46	180,165	120	180,285	207,643
1944-45	151,021	76	151,097	188,565
1943-44	136,954 ^d	56	137,010	173,805
1942-43	135,971	41	136,012	179,067
1941-42	131,354	60	131,414	204,104
1940-41	109,799	70	109,870	205,215
1939-40	94,612	79	94,691	197,149 ⁱ
1938-39	87,569	70	87,639	189,746
1937-38	89,201	74	89,275	186,473
1936-37	84,838	71	84,909	180,978
1935-36	70,202 ^d	224 ^j	70,426	180,544 ^j
1934-35	56,532	67	56,599	185,748
1933-34	33,129 ^k	215	33,344	n.a.

a. Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the General Fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund, the Local Public Safety Fund, and the Fiscal Recovery Fund.

b. The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50. Effective January 1, 2010, the reinstatement fee was increased to \$100.

c. As of December 31 for each fiscal year.

d. Effective July 1, 1935, the tax rate was increased to 3 percent from 2 1/2 percent; sales of food for home consumption, except when served as meals, were exempted, and a 3 percent use tax was imposed. Effective July 1, 1943, the tax rate was reduced to 2 1/2 percent and substantial additions were made to the list of exempt transactions. Effective July 1, 1949, the tax rate was increased to 3 percent. Effective August 1, 1967, the state tax rate was increased to 4 percent. Effective July 1, 1972, the state tax rate was decreased to 3 3/4 percent. Effective July 1, 1973, the state tax rate was increased to 4 3/4 percent. On October 1, 1973, the state tax rate was reduced to 3 3/4 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4 3/4 percent. Effective July 15, 1991, the tax rate was increased to 5 1/2 percent. Effective July 1, 1993, the state tax rate was reduced to 5 percent. Effective January 1, 2001, the state tax rate decreased to 4 3/4 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and will be in effect until June 30, 2011.

e. Starting in 2008-09, the number of permits that were active on December 31. Prior to 2008-09, the number of active permits on record on December 31.

f. Effective July 15, 1991, bottled water, newspapers and periodicals, and candy and certain other snack food became subject to tax. Sellers of these previously exempt products were required to secure a permit. Effective December 1, 1992, candy and snack food were again exempt from the sales and use tax.

g. Includes almost \$100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of \$17,000 or more to prepay their quarterly sales and use tax.

h. The Board began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962.

i. Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure permits.

j. All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of \$1 if renewed on or before July 31st and \$1.50 if renewed thereafter.

k. The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Collections cover only three quarterly and 11 monthly returns.